

The State of Mysore Vs. Santoomal Kishnomal

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Court : Karnataka

Decided On : Jan-23-1962

Reported in : [1962]13STC313(Kar)

Judge : K.S. Hegde and ;Iqbal Husain, JJ.

Acts : Mysore Sales Tax Act, 1948

Appeal No. : Civil Revision Petition No. 1267 of 1960

Appellant : The State of Mysore

Respondent : Santoomal Kishnomal

Advocate for Def. : Gulur Srinivasarao, Adv.

Advocate for Pet/Ap. : D.R. Chandrasekhar, High Court Government Pleader

Judgement :

ORDER

1. The only point that comes up for consideration in this case is whether a 'crow-bar' is an 'agricultural implement' exempted from sales tax under schedule III of the Mysore Sales Tax Act, 1948. The Sales Tax Appellate Tribunal has opined that it is an agricultural implement. There is no denying of the fact that the crow-bar is used as an agricultural implement. But, what the learned Government Pleader contends is that it is mainly used as an instrument for purposes other than

agricultural purposes and therefore it should not be considered as an 'agricultural implement'. 'Agricultural implement' has not been defined in the Mysore Sales Tax Act, 1948, nor in the rules framed thereunder. Therefore, we have to take ordinary meaning of the words 'agricultural implement' into consideration. It is not denied that a 'crow-bar' is generally used as an agricultural implement. The question whether it is predominantly used as such an instrument to our mind appears to be an irrelevant question. The use of the 'crow-bar' for agricultural purposes is by no means a remote use. We are also in agreement with the contention of Mr. Gulur Srinivasarao, the learned counsel for the respondent, that the crow-bar is extensively used as an agricultural implement. That being so, we are in agreement with the conclusions reached by the Mysore Sales Tax Appellate Tribunal that 'crow-bar' is an 'agricultural implement'.

2. In the result, this revision petition fails and the same is dismissed. The petitioner shall pay the costs of the respondent. Advocate's fee Rs. 100.

3. Petition dismissed.

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